



STATE BOARD OF EQUALIZATION
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No. 2018/020

May 9, 2018

TO COUNTY ASSESSORS:

**SIERRA COUNTY
SUPPLEMENTAL ASSESSMENT PRACTICES SURVEY**

A copy of the [Sierra County Supplemental Assessment Practices Survey](#) Report is enclosed for your information. The Board of Equalization (BOE) completed this supplemental survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in specified counties to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The Honorable Laura A. Marshall, Sierra County Assessor, was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained therein. The report, including the assessor's response, constitutes the final survey report, which is distributed to the Governor, the Attorney General, and the State Legislature; and to the Tulare County Board of Supervisors, Grand Jury, and Assessment Appeals Board.

Fieldwork for this supplemental survey was performed by the BOE's County-Assessed Properties Division during May 2016. The report does not reflect changes implemented by the assessor after the fieldwork was completed.

Ms. Marshall and her staff gave their complete cooperation during the survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

DY:dcl
Enclosure